

**IN THE ABSTRACT:**

Please delete the previous abstract and add the following new abstract:

--Multiple cell layers are formed with one cell layer formed on another cell layer. A carrier is provided having an alginate gel layer formed on a porous membrane. An extracellular matrix component gel layer or extracellular matrix component sponge layer may be formed on the alginate gel layer. A cell layer is formed on the alginate gel layer, or the extracellular matrix component gel layer or extracellular matrix component sponge layer. The alginate gel layer is solubilized such as with a chelating agent to exfoliate the cell layer from the porous membrane, and the exfoliated cell layer is placed on another cell layer on a carrier. The number of cell layers formed on each other may be 1-10, preferably 1-5, and more preferably 1-3.--

A clean copy of the abstract is provided on a separate sheet attached hereto as Appendix A.